

The Gazette

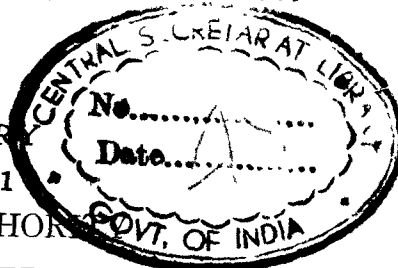


of India

EXTRAORDINARY

PART I—Section 1

PUBLISHED BY AUTHORITY



o. 122] NEW DELHI, THURSDAY, JULY 1, 1954

GOVERNMENT OF AJMER

FINANCE DEPARTMENT

NOTIFICATIONS

Ajmer, the 1st July 1954

No. 22/32/54-Fin.—In exercise of the powers conferred by Section 11 of the Ajmer Entertainments Tax Act, 1953 (X of 1953) the Chief Commissioner of the State of Ajmer is hereby pleased to delegate all powers of the State Government under the said Act, except those specified in the said Section and in section 13, to the Collector of Taxes, Ajmer.

THE AJMER ENTERTAINMENTS TAX RULES, 1954

No. 22/46/54-Fin.—In exercise of the powers conferred by sub-section (1) of section 13 of the Ajmer Entertainments Tax Act, 1953 (X of 1953), the Chief Commissioner of the State of Ajmer, is pleased to make the following rules for carrying the payment of the entertainments tax and generally for carrying into effect the provisions of the said Act:—

1. **Short Title.**—These rules shall be called the Ajmer Entertainments Tax Rules, 1954.

2. **Definitions.**—In these rules—

- (i) 'Act' means the Ajmer Entertainments Tax Act, 1953.
- (ii) 'Form' means a form appended to these Rules.
- (iii) 'Prescribed Officer' means the person or authority to whom any powers are delegated under section 11 of the Act.
- (iv) 'Section and sub-section' mean respectively a section or sub-section of the Act.

RULES

PAYMENT OF TAX BY STAMPS

of stamps.—No person shall purchase any stamp required for the Act except from such person as may be authorised by the Government, to sell such stamps:

- i) that nothing in this rule shall apply to any person purchasing affixed to a ticket the purpose of admission to an entertain-

(ii) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer to purchase from the former proprietor the stock of unused stamps in the latter's possession.

4. *Issue of stamps.*—No stamp issued for the purposes of the Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

5. *Price of admission shown on and stamp affixed to ticket.*—Except as provided in rules 18 and 23 every taxable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, excluding the tax payable under the Act, and shall also have securely affixed to it a stamp of the value of the tax payable upon the said price of admission.

6. *Plural tickets.*—(a) Every taxable ticket issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and shall have affixed to it a stamp of stamps equal in value to the total tax that would have been payable on tickets for admitting each such person separately.

(b) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the tax that would be payable upon a ticket of the same price admitting one person to the entertainment.

7. *Transfer of seat.*—When the purchaser of any ticket admitting him to part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the tax leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule (1).

8. *Season tickets.*—Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the tax that would be payable upon a ticket of the same price admitting the purchaser to one entertainment.

9. *Defacement and destruction of stamps.*—On admission of the purchaser the proprietor shall cause every ticket, not being a season ticket or ticket available for more than one entertainment, issued for admission to the entertainment to be collected and the stamp to be defaced by tearing the ticket into two portions across the stamp and one portion to be returned to the purchaser. The purchaser shall retain his portion until he has left the place of entertainment. The other portion shall be retained by the proprietor until 3 p.m. of the following day and shall then be destroyed.

10. *Torn etc. stamps.*—No ticket bearing a stamp that has been torn defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

11. *Maintenance of Registers.*—Every proprietor of an entertainment shall keep separate registers in Forms A, B, C and D showing the number of stamps purchased and issued by him and the names of persons admitted to an entertainment free of tax, under rule 25 of these Rules.

12. *Refund of value of unused stamps.*—The proprietor of an entertainment may at any time return to any person authorised to sell stamps under rule 1 any unused stamps in his possession and shall on making an application in writing be entitled to claim refund of their value, subject to a deduction of one anna for each rupee or portion of a rupee of such value.

13. *Renewal of damaged or spoiled stamps.*—When any stamps purchased under the Act have been damaged or spoiled, the purchaser may apply in writing to the person authorised to sell such stamps who on being satisfied they have not been wilfully damaged or spoiled, may give in lieu thereof—

- (a) other stamps of the same denomination and value, or
- (b) stamps of any other denomination to the same value.

14. *Application for refund.*—An application for refund under rule (12) for renewal under rule (13) shall be chargeable with a court fee of one anna:

Provided that if the value of stamps in respect of which refund or renewal is asked for does not exceed ten rupees the fee payable on such application shall be two annas only.

PAYMENT OF TAX OTHERWISE THAN BY STAMPS

15. *Security*.—Every proprietor allowed to avail himself of the provisions of section 4(2) of the Act shall furnish such security to the officer prescribed by the State Government in this behalf as that officer may require.

16. *Unstamped tickets issued under the provisions of section 4(2) (a) and (b)*.—Every ticket issued by a proprietor, who has been permitted to avail himself of the provisions of section 4(2) (a) or (b), shall have shown upon it the price of admission (or if no price or a reduced price of admission is charged the usual price of admission to the class to which the holder is entitled), the amount or tax and the total payable, provided that the prescribed officer may exempt any proprietor upon such conditions and for such period as he thinks fit.

17. *Return required under Section 4(2) (a) and (b)*.—Every proprietor making a consolidated payment under section 4(2) (a) or making payment in accordance with return of the payments for admission under section 4(2) (b) shall, within such time as may be required by the prescribed officer, submit to the said officer a return in Form E and F respectively, showing the number of tickets issued at each rate, the gross amount received from the sale of tickets and the amount of tax collected. He shall, if so required by the prescribed officer, also submit to such officer, within such time as may be required by him, a return in Form G showing the price of a programme or synopsis including tax, the number of programmes or synopsis issued, the gross amount received from the sale thereof and the amount of tax collected.

18. *Return required under section 4(2) (c)*.—When a proprietor is permitted to avail himself of the provisions of section 4(2) (c) he shall submit to the prescribed officer within ten days of the entertainment a return in Form H showing the number of persons admitted by the mechanical contrivance, the gross amount including tax paid for admission by such persons and the amount of tax collected from them.

19. *Admission by mechanical contrivance, notice*.—No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission, inclusive of tax. Such price inclusive of tax shall be shown in a conspicuous position on or near the mechanical contrivance; and the fact that the price is inclusive of tax shall also be stated clearly.

20. *Payments under section 4(2)*.—All payments made in accordance with the provisions of section 4(2) of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.

21. *Payment of tax on programmes or synopsis*.—Where payment of a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission on the sum paid for the programme or synopsis.

MISCELLANEOUS

22. *Exemptions under section 7(1) and refunds under section 7(2)*.—(1) Any person claiming exemption, under sub-section (1) or section 7, from payment of the entertainments tax shall present an application for such exemption to such officer as may be authorised in this behalf by the State Government ten days clear before the date of the entertainment.

(2) Any person claiming under sub-section (2) of section 7, a refund of the entertainments tax shall present an application for such refund to such officer as may be authorised by the State Government in this behalf within 15 days from the date of the entertainment. An application for refund not presented within such period shall be rejected.

23. *Form of exemption under section 7(1)*.—Where exemption is given under section 7(1), the officer exercising power under the said section shall issue to the proprietor a certificate in Form I, and the proprietor shall comply with the conditions therein stated.

24. *Provision as to persons admitted without payment*.—Every proprietor to entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such person a ticket showing clearly thereon the full charge for admission to the class to which the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purposes of these rules be deemed to be the purchaser of the ticket:

Provided that when a child not exceeding three years in age is admitted free of payment, he shall be exempt from the payment of the tax and when a child exceeding three years but not exceeding twelve years in age is admitted on payment of reduced sum, he shall pay the tax only on the sum actually paid by him for admission and be exempt for the rest and the sum actually paid by him shall be printed or written on the ticket issued to him.

25. *General exemptions.*—(1) When a person admitted is a member of the Indian naval, Army or air forces in uniform he shall be exempt from payment of the tax. The word "Defence personnel" shall be printed, stamped or written on the ticket issued to such person.

(2) Where members of the Indian naval, army or Air Forces, their families and their guests are admitted to a performance organised and produced exclusively for the members of the armed forces under the orders of the Central Government then the aforesaid persons shall be exempt from payment of the tax.

(3) The Chairman and members of the Central Board of film Censors, the Regional and Assistant Regional Officers of the Central Board of Film Censors, and the Members of the Advisory Panel Bombay, Calcutta and Madras of the said Board, shall be exempt from the payment of the entertainments tax on the complimentary tickets issued to them by the exhibitors to facilitate their entry into a licensed cinema for the purpose of satisfying themselves that the provisions of the Cinematograph (Censorship) Rules, 1951 are being carried out.

(4) The representatives of the Films Division, Ministry of Information and Broadcasting, Government of India, Bombay, shall be exempt from the payment of the entertainments tax on the complimentary tickets issued to them by the exhibitors to facilitate their entry into a licensed cinema for the purpose of ensuring the observance of the terms and conditions of the contract entered into by the exhibitors with the President of India regarding the supply and exhibition of approved films, provided the persons concerned are accredited representatives of the Films Division and bear permits or certificates to that effect and have filed copies thereof with the District Magistrate.

(5) When a person admitted is the proprietor or the landlord of the building of the cinema house or a member of his family, he shall be exempt from the payment of the tax.

(6) When a distributor or his representative is admitted to see a film produced by him, such person shall be exempt from payment of the tax.

26. *Production of tickets.*—A person who has been admitted to an entertainment in respect of which the tax due is not payable in accordance with the provisions of section 4(2) of the Act shall upon demand made during the course of or immediately before or after the entertainment, produce to any officer authorised under section 9 of the Act, the ticket, badge, card of membership, voucher or document by means of which he was admitted, or a portion of a ticket by means of which he was admitted bearing a stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

27. *Inspection of books, etc.*—Any officer authorised under section 9 of the Act may at any time seize or require the proprietor of an entertainment to produce for inspection all his books and records and all tickets or portions of tickets in his possession, relating to the entertainment.

FORM A

(See rule 11)

Daily Abstract Register of Stamps

Name of Proprietor

Name and place of entertainment

Denomination of stamp

Date	Open- ing Balance	Number pur- chased	Total Numbers used on:—			Total of Col. 5 (a) (b) 5 & (c)	Closing Balance	Remarks
			Tickets	Compli- mentary passes	Concess- ion tickets			
			(a)	(b)	(c)			
1	2	3	4	5	6	7	8	

FORM B

(See Rule II)

Daily Detailed (Class-wise) Register of Stamps

CLASS

Date	Show	Admission rate	No. of tickets issued	No. of persons admitted on complimentary passes	Number of concession tickets	Total of cols. 4, 5 & 6	Number of persons admitted free of tax	Number of stamps used with denomination (a) (b) (c) etc.	Remarks
1	2	3	4	5	6	7	8	9	10

FORM C

(See Rule II)

Daily Complimentary Passes Register of Stamps.

Date	Show	Class	Number of persons admitted free	Number of stamps used with denominations (a) (b) (c) (d) etc.	Remarks
1	2	3	4	5	6

FORM D

(See Rule II)

Daily Register of Tickets/Passes exempted from Entertainment Tax.

Date	Show	Class	Name of the person admitted	Reason for which admitted free of tax	Remarks	Signature of the Manager
1	2	3	4	5	6	7

FORM E

(See Rule 17)

Statement of Tickets issued when tax is payable under section 4(2)(a).

Name and place of entertainment Date of performance

Class	Starting No.]			Closing No.			Total Tickets sold			Admission Rate of the class	Gross			Total
	1st show	2nd show	3rd show	1st show	2nd show	3rd show	1st show	2nd show	3rd show		1st show	2nd show	3rd show	
1. Box														
Balcony														
First														
Second														
Third														

2. Complimentaries :

Box

Balcony

First

Second

3. *Concessions :*

Second to first . . .

I to Balcony . . .

Balcony to Box . . .

Total . . .

4. *Defence Personnel
Tickets :*

Box . . .

Balcony . . .

1st . . .

2nd . . .

3rd . . .

5. *Other Exemptions :*

Box . . .

Balcony . . .

1st . . .

2nd . . .

Grand Total .

FORM F

(See Rule 17)

Statement of tickets issued when tax is payable under section (4) (2)(b)

Name and place of entertainment

Picture Date Day of week Distributor

Day Week Run

Class	I show		Tickets sold	II show		Tickets sold	III show		Total Tickets sold for the day	Rate	Net	Tax	Gross
	Starting No.	Closing No.		Closing No.	Tickets sold		Closing No.	Tickets sold					
Box													
Balcony													
First													
Second													
Third													

Comp Tickets

Balcony
 First
 Second

Concession Tickets . .

Balcony . . .

1st to Balcony . .

Balcony to Box . .

TOTAL . .

Defence Personnel

Tickets

Balcony . . .

First . . .

Second . . .

Other Exemptions

Box . . .

Balcony . . .

First . . .

GRAND TOTAL . .

FORM G

[See Rule 17]

Statement of programmes or synopses issued when tax is payable under section 4(2) (a) or (b).

Name and place of entertainment Date of performance

Price of programmes or synopses including tax	Number issued of programmes or synopses subject to tax the purchases whereof is		Gross receipts			Amount of tax collected			Remarks
	Compulsory	Voluntary;	Rs.	As.	P.	Rs.	As.	P.	

FORM H

(See Rule 18)

Return of persons admitted by mechanical contrivance

Name and place of entertainment Date of performance

Place of admission	Number of persons admitted	Gross Receipts			Amount of tax collected			Remarks
		Rs.	As.	P.	Rs.	As.	Ps.	

FORM I

Form of certificate prescribed under rule 23

This is to certify that the entertainment specified below is authorised to be given Free of Entertainment Tax provided that the whole of the takings are devoted to Philanthropic or charitable purposes.

Description.

Date.....

Place.....

This certificate is issued on the following conditions:

- (1) The whole of the takings of the entertainment without any deduction for expenses, however, small must be paid over to.....
- (2) If the undersigned officer so requires, a full and true account of the whole takings, together with a written acknowledgment from the Society, Institution or Fund specified under (1) must be furnished to them by the persons responsible for the management of the entertainment, within one month after the date of entertainment and those persons will be liable for the payment of the proper tax if the undersigned officer is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to Society, Institution or Fund referred to.
- (3) This certificate must not be used for any other entertainment than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind must be made in the certificate.
- (4) If the entertainment is not given on the date or at the place specified above the persons responsible for the management of the entertainment must give notice in writing to that effect within one week after the date fixed for holding it.

(Sd.)

..... Officer.

NOTE.—Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 200.

By Order,

P. C. MUKHERJEE, Secy.